

PINEVILLE CITY MARSHAL'S OFFICE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

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January 23, 2014

Independent Accountants' Review Report

The Honorable. Larry Jeane
Pineville City Marshal

We have reviewed the accompanying basic financial statements of the governmental activities and each major fund of the Pineville City Marshal's Office, as of and for the year ended December 31, 2013, as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Pineville City Marshal's Office. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Pineville City Marshal's Office is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The accompanying Analysis of Agency Fund Disbursements is presented only for supplementary analysis purposes. This information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto.

Furthermore, the management's discussion and analysis and budgetary comparison information listed in the accompanying table of contents are not a required part of the financial statements but are supplementary

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information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated January 23, 2014, on the results of our agreed-upon procedures.

A handwritten signature in blue ink, appearing to read "Roy H. Harrington + McKay", is written over the printed name of the firm.

ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

This section of annual financial report presents our discussion and analysis of the Pineville City Marshal's financial performance during the fiscal year ended December 31, 2013.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Marshal's Office's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Marshal's Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of its liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes and related revenue sharing.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Office's funds are limited to its general fund, which is classified as a Governmental Funds. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by the governmental fund are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE AS A WHOLE

An analysis of the government-wide Statement of Net Position is presented as follows:

	December 31,	
	2013	2012
<u>Assets:</u>		
Current Assets	\$ 85,753	\$ 80,906
Accounts Receivable	----	----
Depreciable Capital Assets, net	20,000	27,869
Total Assets	105,753	108,775

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

	December 31,	
	2013	2012
<u>Liabilities:</u>		
Current and Other Liabilities	5,246	5,246
Long-Term Liabilities	3,060	8,306
Total Liabilities	8,306	13,552
<u>Net Position:</u>		
Unrestricted	85,753	80,906
Invested in Capital Assets, Net	11,694	14,317
Total Net Position	\$ 97,447	\$ 95,223

As the presentation appearing above demonstrates, a portion of the Office's net position (12.0%) is invested in capital assets. The remaining net position (88.0%) is unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended December 31,	
	2013	2012
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 103,408	\$ 95,629
General Revenue:		
Interest	----	----
Total Revenue	103,408	95,629
<u>Program Expenses:</u>		
General Government	101,184	100,855
Change in Net Position	2,224	(5,226)
Net Position Beginning	95,223	100,449
Net Position Ending	\$ 97,447	\$ 95,223

As the accompanying presentation demonstrates, the Marshal's Office revenue was sufficient to fund the Office's operations and added a small amount to the Office's reserves.

FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE'S FUNDS

For the year ended December 31, 2013, differences between the government-wide presentation and the fund financial statements were limited to the reporting the depreciation of capital assets and capital lease obligations.

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

BUDGET HIGHLIGHTS

For the year ended December 31, 2013, revenue and expenditures conformed to expectations and no budget amendments were necessary.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2013, capital asset activity was limited to depreciating existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2013, debt activity was limited to servicing existing capital leases.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

Pineville City Marshal's Office

Statement of Net Position

December 31, 2013

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 85,753
Depreciable Capital Assets	<u>20,000</u>
 Total assets	 <u>105,753</u>
 <u>LIABILITIES</u>	
Capital Lease Obligation	
Due Within One Year	5,246
Due in More Than One Year	<u>3,060</u>
 Total liabilities	 <u>8,306</u>
 <u>NET POSITION</u>	
Unrestricted	85,753
Invested in Capital Assets, Net of Related Debt	<u>11,694</u>
 Total Net Position (deficit)	 <u><u>\$ 97,447</u></u>

See accompanying notes and accountants' report

Pineville City Marshal's Office

Statement of Activities

Year Ended December 31, 2013

	<u>Governmental Activities</u>
Expenses:	
General Government	
Supplemental Payroll	\$ 25,153
Office Supplies and Expense	6,889
Professional Fees	41,191
Training and Travel	11,068
Miscellaneous	9,014
Depreciation	<u>7,869</u>
Total Expenses	<u>101,184</u>
 Program Revenues:	
Charges for Services	<u>103,408</u>
Total Program Revenues	<u>103,408</u>
 Net (Expense) Revenue - Governmental Activities	<u>2,224</u>
 General Revenues:	
Interest	<u>-</u>
Total General Revenues	<u>-</u>
 Change in Net Position	2,224
Net Position - Beginning	<u>95,223</u>
 Net Position - Ending	<u>\$ 97,447</u>

See accompanying notes and accountants' report

Pineville City Marshal's Office

Balance Sheet

Governmental Funds

Year Ended December 31, 2013

	General Fund
<u>Assets</u>	
Cash and Cash Equivalents	\$ 85,753
Accounts Receivables	-
Total Assets	85,753
<u>Liabilities and Fund Balance</u>	
Liabilities	
Accounts Payable	-
Total Liabilities	-
Fund Balance	
Unassigned	85,753
Total Liabilities and Fund Balance	\$ 85,753

Fund Balance	\$ 85,753
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	20,000
Capital lease obligations do not require a commitment of current financial resources and are excluded from the fund presentation.	(8,306)
Net Position of Governmental Activities	\$ 97,447

See accompanying notes and accountants report

Pineville City Marshal's Office

Statement of Revenue, Expenditures and Changes in Fund Balance Governmental Funds Year Ended December 31, 2013

	<u>General Fund</u>
<u>Revenues:</u>	
Court Cost and Fees	\$ 103,408
Interest	-
Total revenues	<u>103,408</u>
<u>Expenditures:</u>	
General Government	
Supplemental Payroll	25,153
Office Supplies and Expenses	6,889
Professional Fees	41,191
Training and Travel	11,068
Miscellaneous	9,014
Capital Expenditures	-
Debt Service	5,246
Total expenditures	<u>98,561</u>
Excess (Deficiency) of Revenues Over Expenditures	4,847
Fund balance - beginning of year	<u>80,906</u>
Fund balance - end of year	<u><u>\$ 85,753</u></u>

Net change in fund balances of Governmental Funds	\$ 4,847
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation in the current period exceeded capital expenditures.	(7,869)
Repayment of capital lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	5,246
Change in net position of governmental activities	<u>\$ 2,224</u>

See accompanying notes and accountants' report

Pineville City Marshal's Office

Statement of Fiduciary Net Position

Year Ended December 31, 2013

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 97
Total Assets	<u>\$ 97</u>
<u>Liabilities</u>	
Refunds Payable	\$ 97
Total Liabilities	<u>\$ 97</u>

The accompanying notes are an integral part of the financial statements.

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Pineville City Court has jurisdiction which encompasses the City of Pineville and the surrounding wards of Rapides Parish. The City Marshal is the executive officer of the court and the Pineville City Marshal's Office is responsible for executing the orders and mandates of the Court. Operation of the City Marshal's Office is funded primarily by court cost and fees assessed from persons participating in the judicial process.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Reporting Entity

The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the reporting entity to impose its will on that organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the City Marshal's Office is a component of the Pineville City Court. The accompanying financial statements present information only on the funds maintained by the City Marshal's Office and do not present information of the Pineville City Court, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of any interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, and any grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- General Fund – This fund is the primary operating fund of the Office is used to account for all resources.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure.

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

In addition, any long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

As an independently elected official, the Marshal is solely responsible for adopting annual budgets for the general fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements, but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five years is typically used.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2013, deposits were fully secured by FDIC insurance coverage.

NOTE 3 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Capital Assets Being Depreciated:</u>				
Vehicles	\$ 61,220	\$ ----	\$ ----	\$ 61,220
Less Accumulated Depreciation	33,351	7,869	----	41,220
Total Net of Depreciation	\$ 27,869	\$ 7,869	\$ ----	\$ 20,000

NOTE 4 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 5 - CAPITAL LEASE

The Marshal's Office executed a capital lease in order to facilitate the purchase of a new vehicle with an original cost of \$15,738. These capital leases are paid from General Fund resources.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Capital Lease Obligations	\$ 13,552	\$ ----	\$ 5,246	\$ 8,306

Future minimum lease payments due under these leasing arrangements are summarized as follows.

For the Year Ending December 31st:

2014	\$ 5,246
2015	3,060
Total Future Minimum Lease Payments	<u>\$ 8,306</u>

Pineville City Marshal's Office

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2013

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>Revenues:</u>				
Court Cost and Fees	\$ 90,000	\$ 90,000	\$ 103,408	\$ 13,408
Interest	-	-	-	-
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>103,408</u>	<u>13,408</u>
<u>Expenditures:</u>				
General Government				
Supplemental Payroll	30,000	30,000	25,153	4,847
Office Supplies and Expenses	5,000	5,000	6,889	(1,889)
Professional Fees	45,000	45,000	41,191	3,809
Training and Travel	10,000	10,000	11,068	(1,068)
Miscellaneous	12,500	12,500	9,014	3,486
Capital Expenditures	20,000	20,000	-	20,000
Debt Service	-	-	5,246	(5,246)
Total expenditures	<u>122,500</u>	<u>122,500</u>	<u>98,561</u>	<u>23,939</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(32,500)	(32,500)	4,847	37,347
Fund balance - beginning of year	<u>80,906</u>	<u>80,906</u>	<u>80,906</u>	<u>-</u>
Fund balance - end of year	<u>\$ 48,406</u>	<u>\$ 48,406</u>	<u>\$ 85,753</u>	<u>\$ 37,347</u>

See independent accountants' review report

Pineville City Marshal's Office

Agency Funds

Analysis of Agency Fund Disbursements For the Year Ended December 31, 2013

	Garnishment Account
<u>Garnishment Fund Disbursements:</u>	
Commissions Paid To Marshal	\$ 14,339
Disbursement to Creditors	219,008
Refunds	<u>6,436</u>
 Total Disbursements - Garnishment Fund	 <u>\$ 239,783</u>

See Independent Accountants' Report Report

ROZIER, HARRINGTON & MCKAY

CERTIFIED PUBLIC ACCOUNTANTS

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RETIRED - 2005

January 23, 2014

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Larry Jeane
Pineville City Marshal

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Pineville City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Pineville City Marshal's compliance with certain laws and regulations during the year ended December 31, 2013, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

During the year, there were no expenditures meeting the scope of the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the Marshal as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of Marshal and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with all payroll records.

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Pineville City Marshal
January 23, 2014

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the budget.

6. Trace the budget adoption and amendments to the minute book.

Not Applicable:

The Pineville City Marshal is an independently elected official; therefore, no meetings or minutes are necessary to adopt the budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Unfavorable variances did not exceed five percent (5%).

ACCOUNTING AND REPORTING

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the proper official or other form of approval.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not Applicable:

Pineville City Marshal
January 23, 2014

The Pineville City Marshal is an independently elected official; therefore, no meetings are required.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and no proceeds from debt were detected, with the exception of a capital lease agreement executed in connection with the acquisition of a vehicle. The capital lease agreement included a non appropriation clause; therefore, no approval from the State Bond Commission was required.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Pineville City Marshal's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

PINEVILLE CITY MARSHAL

MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2013

<u>SECTION I</u> REVIEW REPORT	
No findings of this nature were reported	Response – N/A
<u>SECTION II</u> ATTESTATION REPORT	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No management letter was issued with this report.	Response – N/A

PINEVILLE CITY MARSHAL

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST For the Year Ended December 31, 2013

<u>SECTION I</u> REVIEW REPORT	
No findings of this nature were reported	Response – N/A
<u>SECTION II</u> ATTESTATION REPORT	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No management letter was issued with the previous report.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 2013

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

1/23/14 (Date Transmitted)

Rozier, Harrington & McKay
Post Office Box 12178
Alexandria, Louisiana 71315

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of January 23, 2014

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements,

without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

 City Marshal 1/23/11 Date